IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

I.T.R. No.317 and 318 of 1995.
Decided on:-October 29, 2013.

The Commissioner of Income Tax (Central), Ludhiana. .....Applicant.

Versus

M/s Punjab Concast Steels Limited, Ludhiana. .....Respondent.

CORAM: Hon'ble Mr. Justice Rajive Bhalla
Hon'ble Mr. Justice Dr. Bharat Bhushan Parsoon.

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Present:- Mr. Rajesh Katoch, Advocate
for the applicant.

Mr. Sanjay Bansal, Senior Advocate with
Ms. Kriteka, Advocate
for the respondent.

Rajive Bhalla, J (Oral)

The reference in hand pertains to the following question of law:

"Whether on the facts and in the circumstances of the case, the ITAT is justified in law in holding that the provisions of section 80-I(8) are not applicable in this case?"

A perusal of order dated 2.7.2010 passed in ITR No.410 of 1995 reveals that the question of law has already been answered. It appears that though the question pertains to the same assessment year. The Registry

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has committed an error in treating this reference filed by the revenue as a separate reference. The question, therefore, does not require a separate answer.

Disposed of accordingly.

(Rajive Bhalla)
Judge

(Dr. Bharat Bhushan Parsoon)
Judge

October 29, 2013
'Yag Dutt'

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